IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Previously Presented): A process for preparing (meth)acrylic esters (F) comprising at least one urethane group comprising

c) reacting an alcohol (C) comprising at least one urethane group with (meth)acrylic acid or with a saturated alcohol (D) ester of (meth)acrylic acid.

Claim 2 (Canceled).

Claim 3 (Previously Presented): The process of claim 1, wherein the conversion in stage c) is set to at least 95%.

Claim 4 (Previously Presented): The process of claim 1, wherein the reaction c) is conducted at from 20 to 80°C.

Claim 5 (Currently Amended): The process of claim 1, wherein the alcohol (C) comprising at least one urethane group is obtained by

a) reacting an amine (A) with a carbonate (B).

Claim 6 (Currently Amended): The process of claim 5 wherein the alcohol (C) comprising at least one urethane is obtained by a reaction comprising

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$$R^3$$
 $N-H$
 R^4
 R^4
 R^4
 R^4
 R^3
 R^4
 R^4

wherein

 R^3 and R^4 independently are hydrogen, a C_1 – C_{18} alkyl, a C_2 – C_{18} alkyl uninterrupted or interrupted by one or more oxygen and/or sulfur atoms and/or by one or more substituted or unsubstituted imino groups, or are a C_2 – C_{18} alkenyl, a C_6 – C_{12} aryl, a C_5 – C_{12} cycloalkyl or a five or a six-membered heterocycle comprising oxygen, nitrogen and/or sulfur atoms[[,]]; and

is a C₂-C₂₀ alkylene or a C₅-C₁₂ cycloalkylene or is a C₂-C₂₀ alkylene comprising one or more oxygen and/or sulfur atoms and/or one or more substituted or unsubstituted imino groups and/or one or more cycloalkyl, -(CO)-, -O(CO)O-, -(NH)(CO)O-, -O(CO)(NH)-, -O(CO)-or -(CO)O- groups[[,]].

Claim 7 (Currently Amended): A (Meth)acrylic (meth)acrylic ester comprising at least one urethane and obtainable obtained by

a) reacting a polyethyleneimine, a hydrogenated polyacrylonitrile, a straightchain, a branched chain or a dendritic polymer having amino functions or an at
least partly hydrolyzed poly-N-vinylformamide having a weight-average
molecular weight Mw of from 200 to 1 000 000 with a carbonate (B) at a
temperature of from 0 to 120°C, and

[[b]]c) reacting the reaction mixture from a) with (meth)acrylic acid or with an a saturated alcohol (D) ester of (meth)acrylic acid in the presence of an enzyme (E).

Claim 8 (Canceled).

Claim 9 (Currently Amended): The process of claim [[8]] 1, wherein the working up comprises conducting the reaction c) is conducted in the presence of an enzyme (E).

Claim 10 (Previously Presented): The process of claim 9, wherein the enzyme (E) is a lipase, an esterase or a protease.

Claims 11-13 (Canceled).

Claim 14 (Previously Presented): The process of claim 6, wherein R^3 , R^4 , or R^3 and R^4 independently are a C_2 – C_{18} alkenyl, a C_6 – C_{12} aryl, a C_5 – C_{12} cycloalkyl or a five membered heterocycle or a six-membered heterocycle comprising oxygen, nitrogen and/or sulfur atoms, and wherein at least one of R^3 and R^4 are substituted by an aryl, an alkyl, an aryloxy, an alkyloxy, at least one heteroatom, a heterocycle, a group of the formula - $[X_i]_k$ -H, or a combination thereof; wherein k is a number from 1 to 50, and wherein X_i , for i = 1 to k, is selected from the group consisting of - CH_2 - CH_2 -O-, - CH_2 - CH_2 -N(H)-, - CH_2 - CH_2 -N(H)-, - CH_2 - $CH(NH_2)$ -, - CH_2 - $CH(NH_2)$ -, - CH_2 - $CH_$

Claim 15 (Previously Presented): The process of claim 6, wherein the radical Y is substituted by an aryl, an alkyl, an aryloxy, an alkyloxy, at least one heteroatom, a heterocycle, or a combination thereof.

Claim 16 (New): The process of claim 9, further comprising separating the enzyme from the reaction mixture in c) by filtration, absorption, centrifugation or decanting.

Claim 17 (New) The process of claim 9, further comprising separating an organic solvent from the reaction mixture in c) by distillation, rectification, filtration or chromatography.

Claim 18 (New): The (meth)acrylic ester of claim 7, wherein the reaction further comprises treating the reaction mixture in a) by filtration, distillation, rectification, chromatography, treatment with ion exchanging treatment with absorbents, neutral, acidic and/or alkaline washing, stripping, or crystallization before carrying out c).

Claim 19 (New): The (meth)acrylic acid ester of claim 7, wherein the reaction further comprises separating the enzyme from the reaction in c) by distillation, rectification, filtration or chromatography.

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